KAREN P. HEWITT
United States Attorney

TOM STAHL, CBN 78291
Assistant United States Attorney
880 Front Street, Room 6293
San Diego, California 92101

JUSTIN S. KIM
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 307-0977
Facsimile: (202) 307-0054
E-mail: justin.s.kim@usdoj.gov

IN THE UNITED STATES DISTRICT COURT FOR THE

SOUTHERN DISTRICT OF CALIFORNIA

LEEDS LP, Plaintiff, v. UNITED STATES OF AMERICA, Defendant.	Civil No. 08-cv-0100-BTM-BLM THE UNITED STATES' UNOPPOSED MOTION EXTENSION OF TIME TO FILE RESPONSIVE PLEADING OR MOTION NO ORAL ARGUMENT REQUESTED

The United States respectfully moves for an extension of time to file a responsive pleading or motion. The deadline to file a responsive pleading or motion is March 28, 2008; however, Plaintiff recently filed a First Amended Complaint adding a new claim on February 28, 2008. The United States seeks an extension of time to April 30, 2008, to file a responsive pleading or motion to address the new claim. Counsel for Plaintiff does not oppose this request.

In addition, the United States has filed a Notice of Related Case, identifying Fourth Investment LP v. United States, Case No. 08-cv-0110-IEG-RBB (S.D. Cal.), which has been assigned to Chief Judge Irma E. Gonzalez. Although brought by two different plaintiffs, the pleadings in these two cases are substantially similar as the allegations concern nominee federal tax liens filed against two separate parcels of real property held by the plaintiffs as nominees of the same taxpayers. As the two cases will share common legal issues and some overlapping factual issues, both cases should be assigned to a single district judge.

The United States intends to file motions to dismiss Claim One of the First Amended Complaint for lack of subject matter jurisdiction in this action and in the Fourth Investment LP case. Such motions would be more efficiently heard and considered by one district judge. An extension of time to file a responsive pleading or motion to April 30, 2008, would permit the cases both cases to be assigned to the same judge before the filing of these motions.

DATED this 20th day of March, 2008.

Respectfully submitted,

KAREN P. HEWITT
United States Attorney

TOM STAHL
Assistant United States Attorney

/s/ Justin S. Kim
JUSTIN S. KIM
Trial Attorney, Tax Division
United States Department of Justice

Attorneys for the United States

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 20th day of March, 2008, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following: William P. Shannahan, wpshan@sbcglobal.net; and I hereby certify that I have mailed by U.S. Postal Service the foregoing to the following non CM/ECF participants: none.

/s/ Justin S. Kim
JUSTIN S. KIM
Trial Attorney, Tax Division
U.S. Department of Justice